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## State Board of Tax Appeals

## TITLE 16. TAX APPEALS

## CHAPTER 1. STATE BOARD OF TAX APPEALS

(Authority: A.R.S. § 42-141 et seq.)

## ARTICLE 1. IN GENERAL

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## ARTICLE 1. IN GENERAL

**R16-1-100. General provisions**

In accordance with the provisions of the Arizona Revised Statutes, rules and regulations have been adopted by the State Board of Tax Appeals to provide for holding meetings, handling hearings and the orderly conduct of its business. Chapter 1 (R16-1) sets out the rules and regulations for the State Board of Tax Appeals when sitting as a full board which includes all members of Divisions One and Two. Chapter 2 (R16-2) sets out the rules and regulations for handling the business and hearings of Division One only of the State Board of Tax Appeals. Chapter 3 (R16-3) sets out the rules and regulations for handling the business and hearings of Division Two only of the State Board of Tax Appeals.

1. All reference to "State Board" in any rule will be to the State Board of Tax Appeals as a full board and includes all members of Division One and Division Two.
2. All references to "Division One" will designate those members of Division One alone and apply to all rules under Chapter 2 (R16-2).
3. All references to "Division Two" will designate those members of Division Two alone and apply to all rules under Chapter 3 (R16-3).

**Historical Note**

Adopted effective January 16, 1975 (Supp. 75-1).

**R16-1-101. Hearings and meetings of the State Board of Tax Appeals**

The State Board shall meet annually at the State Capitol on the first Monday after July 15 and shall hold hearings and meetings at such other times at the call of the chairman or a majority of the Board and otherwise as may be prescribed by the rules of the Board as required to carry out its duties. The principal office of the State Board shall be at the Capitol, but the State Board may sit or hold hearings at any other place within the state. A majority of the State Board shall constitute a quorum for making orders and decisions or

transacting other official business. The State Board may act even though two positions on the Board are vacant. One or more members may hold hearings and take testimony to be reported for action by the State Board when designated by the chairman, in his discretion, to do so, or when authorized by a majority of the State Board.

**Historical Note**

Adopted effective January 16, 1975 (Supp. 75-1).

**R16-1-102. Scope of hearing**

- A.** Except where the law requires the State Board of Tax Appeals to sit en banc, Division One and Division Two shall have exclusive jurisdiction to hear the following matters:
1. Division One: Shall handle all matters entrusted by law to the State Board relating to valuation, classification, and taxation of property and with real estate transfer fees and shall hear and decide appeals from decisions of the Department of Revenue on such matters.
  2. Division Two: Shall handle all matters entrusted by law to the State Board dealing with income taxation, estate taxation, transaction privilege, use and luxury taxation and any taxation not handled by Division One and shall hear and decide appeals from the Department of Revenue on such matters.
- B.** The acts, decisions and orders of Division One and Division Two on such matters shall constitute the acts, decisions and orders of the State Board.

**Historical Note**

Adopted effective January 16, 1975 (Supp. 75-1).

**R16-1-103. Record of proceedings**

The Board shall keep a record of its proceedings. The chairman of the State Board shall require oral hearings to be recorded by a recording machine. Upon agreement of the parties, any portion of the oral argument need not be recorded.

**Historical Note**

Adopted effective January 16, 1975 (Supp. 75-1).

**R16-1-104. Decisions of the State Board**

All decisions of the State Board shall be in writing and must be agreed to by a majority of the members of the Full Board. Any member who dissents may state the reasons for his dissent.

**Historical Note**

Adopted effective January 16, 1975 (Supp. 75-1).

**TITLE 16. TAX APPEALS****CHAPTER 2. STATE BOARD OF TAX APPEALS, DIVISION ONE  
(PROPERTY VALUATION)**

(Authority: A.R.S. § 42-141 et seq.)

**ARTICLE 1. GENERAL PROVISIONS**

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**ARTICLE 2. REPEALED**

*Article 2 consisting of Sections R16-2-200 through R16-2-209 repealed effective April 16, 1986 (Supp. 86-2).*

*Article 2 consisting of Sections R16-2-200 through R16-2-209 adopted effective January 16, 1975 (Supp. 75-1).*

**ARTICLE 1. GENERAL PROVISIONS****R16-2-101. Definitions**

In this Article, unless the context otherwise requires:

1. "Appeal" means petition.
2. "Appealed property" means the property which is the subject of the appeal.
3. "Assessor" means the county assessor of the county where the property is located.
4. "Board" means any panel of Division One of the State Board of Tax Appeals.
5. "Clerk" means the Clerk of the Board, Division One.
6. "Department" means the Department of Revenue.
7. "Hearing officer" means a person appointed by the Board to take oral testimony and make recommendations to the Board.
8. "On the Record" means a hearing where evidence is reviewed by the Board without oral testimony.
9. "Petitioner" means the person or entity who qualifies to file the appeal and appear before the Board. Petitioner includes an individual, firm, partnership, joint venture, association, corporation, estate, or trust which owns, controls or possesses the appealed property, a county assessor, the Department of Revenue or an authorized employee of either.
10. "Proof of Service" of notice of appeal means a verifiable delivery such as personal delivery or registered or certi-

fied mailing to the last known address of every other party or to the attorney representing such party.

**Historical Note**

Adopted effective January 16, 1975 (Supp. 75-1). Former Section R16-2-100 renumbered and amended as Section R16-2-101 effective April 10, 1984 (Supp. 84-2). Amended subsection (C) effective April 16, 1986 (Supp. 86-2). Section R16-2-101 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

**R16-2-102. Repealed****Historical Note**

Former Rule 1. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-101 renumbered and amended as Section R16-2-102 effective April 10, 1984 (Supp. 84-2). Section R16-2-102 repealed effective May 27, 1992 (Supp. 92-2).

**R16-2-103. Appeal Forms and Filing Procedures**

- A. All appeals and other pleadings filed with the Board shall be typewritten or legibly written.
- B. All appeals filed with the Board shall comply with statutory requirements.
- C. All appeals filed pursuant to Arizona Revised Statutes ("A.R.S.") § 42-245(A) and 42-606(B) shall be on the form DOR 82130 (REVISED 9/91), incorporated herein by reference and on file with the Office of the Secretary of State and shall include the decision of the Board of Equalization signed by the owner or his attorney. This rule does not include any later amendments or additions of the forms herein referenced. (DOR 82130 forms may be obtained from the Department or your local Assessor's office.)
- D. All appeals filed pursuant to A.R.S. § 42-243(A), 42-405(C) or 42-245(C) shall be on the Board's form TA-220, on file with the Secretary of State's Office, and shall include the decision of the County Board. The Board's appeal forms shall include the property owner's name and address, the parcel identification number or roll number of the property appealed, an attached list of all property under appeal if more than one parcel or roll number is appealed with one form, the noticed value and classification of the property appealed, the owner's opinion of value or classification of the property appealed and substantial information to justify the owner's opinion, the Assessor's decision of valuation and classification, the owner's signature or the signature of the owner's attorney. Failure to comply with this rule may result in the appeal being refused by the Clerk.
- E. In all appeals of property which is valued by the Department, the petitioner shall submit the Board's appeal form TA-200, on file with the Secretary of State's Office. The Board's appeal forms shall include the property tax number of the property appealed, the name and address as listed on the tax roll, a description of the property use, the petitioner's opinion of value or classification of the property appealed and a basis for the appeal, the Department's decision of value and the date of decision, an indication of the authority under which the appeal was filed, and the signature of an authorized representative or attorney. Failure to comply with this rule may result in the appeal being refused by the Clerk.

- F. The Clerk shall promptly notify a petitioner of the reasons for refusal of an appeal.
- G. An appeal is deemed filed either:
1. On the date the appeal is received by the Board, or
  2. As of the date the appeal is postmarked by the United States Postal Service, whichever is earlier.

#### Historical Note

Former Rule 2. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-102 renumbered and amended as Section R16-2-103 effective April 10, 1984 (Supp. 84-2). Section R16-2-103 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### R16-2-104. Rules of Evidence

- A. To present evidence of the income approach to value for property valued by the Assessor, the petitioner shall complete and file the appropriate Income and Expense Statement on a form DOR 82300 (REVISED 11/91), incorporated herein by reference and on file with the Office of the Secretary of State. (DOR 82130 forms may be obtained from the Department or your local Assessor's office.) The statement shall be filed with the Clerk no later than five working days prior to the hearing. This rule does not include any later amendments or additions of the forms herein referenced.
- B. To present exhibits at hearings of property valued by the Department, all parties shall first submit those exhibits to the Clerk and to the opposing party or their counsel no later than three working days prior to the hearing.
- C. Reproductions shall be admitted in evidence or substituted in place of the original documents upon a proper showing of foundation.
- D. The rules of evidence shall not be strictly enforced and any evidence that is relevant may be allowed.

#### Historical Note

Former Rule 3. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-103 renumbered and amended as R16-2-104 effective April 10, 1984 (Supp. 84-2). Amended paragraph (1) effective April 16, 1986 (Supp. 86-2). Section R16-2-104 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### R16-2-105. Motions and Pleadings

Every pleading or motion filed by a party, subsequent to the original appeal, shall be served by such party on every other party to the action. Any subsequent pleading or motion shall comply with Proof of Service.

#### Historical Note

Former Rule 4. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-104 renumbered and amended as R16-2-105 effective April 10, 1984 (Supp. 84-2). Section R16-2-105 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### R16-2-106. Proof of Service by the Assessor or the Department

When the Department or the Assessor is the petitioner, Proof of Service of the appeal on the respondent or his/her attorney shall be filed with the Board prior to the hearing. Failure to comply with this rule may result in the Board dismissing the action.

#### Historical Note

Former Rule. Amended effective January 16, 1975 (Supp. 75-1). Amended effective May 6, 1977 (Supp. 77-3). Former Section R16-2-105 renumbered and amended as Section R16-2-106 effective April 10, 1984 (Supp. 84-2).

Amended as an emergency effective May 21, 1985, pursuant to A.R.S. § 41-1003, valid for only 90 days (Supp. 85-3). Amended subsection (A) effective April 16, 1986 (Supp. 86-2). Section R16-2-106 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### R16-2-107. Subpoenas

- A. Upon request by any party to a proceeding before the Board, or by motion of the Board, the presiding member of the Board may issue subpoenas for the attendance of witnesses, for the production of books, records, documents and other evidence as may be required. Except where the subpoena is issued at the Board's request, a subpoena shall be served on behalf of and at the expense of the person requesting it.
- B. Such subpoenas shall command the designated witness to appear and testify or to produce records at a specified time and place.
- C. Subpoenas shall be served by the requesting party no later than five working days prior to the time specified for the production of records or witnesses.

#### Historical Note

Former Rule 6. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-106 renumbered without change as Section R16-2-107 effective April 10, 1984 (Supp. 84-2). Section R16-2-107 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### R16-2-108. On-the-Record Hearing

The parties may stipulate an appeal be heard On-the-Record or the Board may order a hearing On-the-Record if no objection is made by any party within ten calendar days after notice by the Board.

#### Historical Note

Former Rule 7. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-107 renumbered and amended as Section R16-2-108 effective April 10, 1984 (Supp. 84-2). Section R16-2-108 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### R16-2-109. Transcripts and Records of Proceedings

Any party may employ, at his/her own expense, a court reporter or may utilize a recording device to record the proceedings.

#### Historical Note

Former Rule 8. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-108 renumbered and amended as Section R16-2-109 effective April 10, 1984 (Supp. 84-2). Section R16-2-109 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### R16-2-110. Order of Hearing Procedure

The order of hearing procedure before the Board shall be as follows:

1. Opening statements, if requested by the presiding member of the Board or the hearing officer.
2. Presentation of testimony and evidence by the petitioner.
3. Presentation of testimony and evidence by the respondent.
4. Presentation of testimony and evidence by other parties to the proceeding.
5. Final arguments, if requested by the presiding member of the Board or the hearing officer.

#### Historical Note

Former Rule 9. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-109 renumbered and amended as Section R16-2-110 effective April 10, 1984 (Supp. 84-2). Amended effective April 16, 1986 (Supp. 86-2). Section R16-2-110 repealed, new Section adopted

effective May 27, 1992 (Supp. 92-2).

#### **R16-2-111. Testimony under Oath**

All testimony in proceedings before the Board shall be given under oath or by affirmation.

##### **Historical Note**

Former Rule 10. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-110 renumbered and amended as Section R16-2-111 effective April 10, 1984 (Supp. 84-2). Section R16-2-111 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### **R16-2-112. Request for Additional Information**

The Board, or a hearing officer, may request any party to a proceeding to furnish information in their possession or control as the Board or hearing officer deems necessary.

##### **Historical Note**

Former Rule 11. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-111 renumbered as Section R16-2-112 effective April 10, 1984 (Supp. 84-2). Section R16-2-112 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### **R16-2-113. Withdrawals**

The Board shall allow the withdrawal of an appeal at any time prior to the conclusion of the hearing if there is no objection to the request for withdrawal. If there is an objection, the Board may in its discretion allow the withdrawal.

##### **Historical Note**

Former Rule 12. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-112 renumbered and amended as Section R16-2-113 effective April 10, 1984 (Supp. 84-2). Section R16-2-113 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### **R16-2-114. Decision of the Board**

All decision of the Board shall include:

1. The Board's docket number,
2. The Assessor's parcel identification number or roll number,
3. The Board's decisions with respect to property valuation and classification,
4. Other matters properly before the Board.

##### **Historical Note**

Former Rule 13. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-113 renumbered as Section R16-2-114 effective April 10, 1984 (Supp. 84-2). Section R16-2-114 repealed, new Section adopted effective May 27, 1992 (Supp. 92-2).

#### **R16-2-115. Repealed**

##### **Historical Note**

Former Rule 14. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-114 renumbered and amended as Section R16-2-115 effective April 10, 1984 (Supp. 84-2). Repealed effective May 27, 1992 (Supp. 92-2).

#### **R16-2-116. Repealed**

##### **Historical Note**

Former Rule 15. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-115 renumbered as Section R16-2-116 effective April 10, 1984 (Supp. 84-2). Repealed effective May 27, 1992 (Supp. 92-2).

#### **R16-2-117. Repealed**

##### **Historical Note**

Former Rule 16. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-116 renumbered and amended as Section R16-2-117 effective April 10, 1984 (Supp. 84-2).

#### **R16-2-118. Repealed**

##### **Historical Note**

Former Rule 17. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-117 renumbered and amended as Section R16-2-118 effective April 10, 1984 (Supp. 84-2). Repealed effective May 27, 1992 (Supp. 92-2).

#### **R16-2-119. Repealed**

##### **Historical Note**

Former Rule 18. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-118 renumbered and amended as Section R16-2-119 effective April 10, 1984 (Supp. 84-2). Repealed effective May 27, 1992 (Supp. 92-2).

#### **R16-2-120. Repealed**

##### **Historical Note**

Former Rule 19. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-119 renumbered and amended as Section R16-2-120 effective April 10, 1984 (Supp. 84-2). Repealed effective May 27, 1992 (Supp. 92-2).

#### **R16-2-121. Representation before Division One**

The following persons are authorized to appear before Division One, State Board of Tax Appeals, during a hearing regarding property on which an appeal has been taken:

1. Any person representing:
  - a. An individual or family interest.
  - b. A partnership of which he is a partner.
  - c. A corporation of which he is an officer or an employee duly authorized to appear.
2. Practicing attorneys.

##### **Historical Note**

Former Rule 20. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-120 renumbered and amended as Section R16-2-121 effective April 10, 1984 (Supp. 84-2).

#### **R16-2-122. Repealed**

##### **Historical Note**

Former Rule 21. Amended effective January 16, 1975 (Supp. 75-1). Former Section R16-2-121 renumbered and amended as Section R16-2-122 effective April 10, 1984 (Supp. 84-2). Repealed effective May 27, 1992 (Supp. 92-2).

### **ARTICLE 2. REPEALED**

#### **R16-2-200. Repealed**

##### **Historical Note**

Adopted effective January 16, 1975 (Supp. 75-2). Repealed effective April 16, 1986 (Supp. 86-2).

#### **R16-2-201. Repealed**

##### **Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).

Repealed effective April 16, 1986 (Supp. 86-2).

**R16-2-202. Repealed**

**Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).  
Repealed effective April 16, 1986 (Supp. 86-2).

**R16-2-203. Repealed**

**Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).  
Repealed effective April 16, 1986 (Supp. 86-2).

**R16-2-204. Repealed**

**Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).  
Repealed effective April 16, 1986 (Supp. 86-2).

**R16-2-205. Repealed**

**Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).  
Repealed effective April 16, 1986 (Supp. 86-2).

**R16-2-206. Repealed**

**Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).  
Repealed effective April 16, 1986 (Supp. 86-2).

**R16-2-207. Repealed**

**Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).  
Repealed effective April 16, 1986 (Supp. 86-2).

**R16-2-208. Repealed**

**Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).  
Repealed effective April 16, 1986 (Supp. 86-2).

**R16-2-209. Repealed**

**Historical Note**

Amended effective January 16, 1975 (Supp. 75-1).  
Repealed effective April 16, 1986 (Supp. 86-2).

**TITLE 16. TAX APPEALS****CHAPTER 3. STATE BOARD OF TAX APPEALS, DIVISION TWO  
LUXURY, TRANSACTION PRIVILEGE (SALES), RENTAL OCCUPANCY, USE, ESTATE, INCOME**

(Authority: A.R.S. § 42-141 et seq.)

**ARTICLE 1. GENERAL PROVISIONS**

## Section

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R16-3-123.	Renumbered
R16-3-124.	Renumbered
R16-3-125.	Renumbered
R16-3-126.	Renumbered

**ARTICLE 1. GENERAL PROVISIONS****R16-3-101. Purpose**

The purpose of the law providing for the establishment of the State Board of Tax Appeals, Division Two (hereinafter "Board") is to provide taxpayers with an effective opportunity to appeal from decisions of the Department of Revenue (hereinafter "Department") concerning luxury, transaction privilege (sales), rental occupancy, use, estate, income and any other taxes not appealable to Division One. In order to implement that law and its purpose, these rules and Regulations are hereby promulgated.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).

Amended effective January 7, 1977 (Supp. 77-1).

Amended effective August 27, 1980 (Supp. 80-4).

**R16-3-102. Proper parties**

An appeal from a ruling of the Department shall be filed by and in the name of the person against whom the deficiency or other tax liability was determined, or by and in the full descriptive name of the fiduciary or other person directly interested who is legally entitled to institute the proceedings. If there is a variance between the name set forth in the notice of determination or other notice of tax liability issued by the Department and the name of the appellant, the appeal shall contain a statement of the reasons for such variance.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).

Amended effective January 7, 1977 (Supp. 77-1).

Amended effective August 27, 1980 (Supp. 80-4).

**R16-3-103. Form of notice of appeal**

- A.** All notices of appeal shall be typewritten, legibly written or legibly printed and shall state the following information:
1. Appellant's name and address.
  2. The amount of deficiency (or liability) determined by the Department, the nature of the tax, the year or other period for which the determination was made, and, if different from the determination, the approximate amount of taxes in controversy.
  3. Statement of error(s) alleged to have been committed by the Department in the determination of the deficiency.
  4. Statement of fact(s) upon which the appellant relies to support their assignment of error(s) alleged to have been committed by the Department.
  5. Relief sought.
  6. If oral hearing is requested.
- B.** A copy of the decision notice, including any findings of fact and conclusions of law issued by the Department, shall be filed with the notice of appeal.
- C.** A notice of appeal shall not be accepted for filing more than 30 days after the receipt of the decision or order of the Department.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).

Amended effective January 7, 1977 (Supp. 77-1). Former

Section R16-3-103 renumbered and amended as Section

R16-3-111, former Section R16-3-105 renumbered and

amended as Section R16-3-103 effective August 27, 1980

(Supp. 80-4).

**R16-3-104. Manner of filing**

- A.** An appeal to the Board from action by the Department and any memoranda in support of such appeal shall be mailed or delivered to the office of the Board in Phoenix, Arizona and shall be filed in duplicate.
- B.** Upon receipt of a notice of appeal, the Clerk shall record the filing of the appeal in the docket book and assign a case number. A copy of the appeal and any memoranda in support thereof shall then be transmitted by the Board to the Department at Phoenix, Arizona.
- C.** A fee will not be charged for the filing of any document.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).

Amended effective January 7, 1977 (Supp. 77-1). Former

Section R16-3-104 renumbered and amended as Section

R16-3-112, former Sections R16-3-106 and R16-3-107

renumbered and amended as Section R16-3-104 effective

August 27, 1980 (Supp. 80-4).

**R16-3-105. Timeliness of appeal**

- A.** An appeal will be timely filed if it is received at the office of the Board within 30 days from receipt of the Department's decision. If the last day for filing an appeal falls on a Saturday, Sunday, or legal holiday, the appeal may be timely filed on the following business day. An appeal filed by mail will be considered filed on the date shown by its postmark. In the absence of other evidence, the Board will determine whether an appeal was timely filed.

- B.** An appeal not filed within the time prescribed shall be dismissed pursuant to R16-3-108.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Former Section R16-2-105 repealed, new Section R16-3-105 adopted effective January 7, 1977 (Supp. 77-1).  
Former Section R16-3-105 renumbered and amended as Section R16-3-103, former Section R16-3-108 renumbered and amended as Section R16-3-105 effective August 27, 1980 (Supp. 80-4).

**R16-3-106. Supplementation of appeal**

If the appeal is timely but incomplete, the appellant may be granted an additional period of time by the Clerk within which to supplement the appeal. The appeal is subject to dismissal or the supplemental information is subject to exclusion if it is not filed within the time period which was granted for that purpose. Reasonable extensions of time for complying with the provisions of this rule may be granted upon written request.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Former Section R16-3-106 repealed, new Section R16-3-106 adopted effective January 7, 1977 (Supp. 77-1).  
Former Section R16-3-106 renumbered and amended as Section R16-3-104, former Section R16-3-109 renumbered and amended as Section R16-3-106 effective August 27, 1980 (Supp. 80-4).

**R16-3-107. Memoranda**

- A.** The appellant may file a memorandum in support of the appeal within 30 days of filing the notice of appeal. The Department will be allowed 30 days from the date of receipt of appellant's memorandum to respond. In the event that appellant does not file a memorandum, the Department will be allowed 30 days to file its memorandum from the time appellant's memorandum would have been due. The appellant will then be allowed 30 days from receipt of the Department's memorandum to respond. Appellant's reply memorandum shall be limited to a reply to the issues of law or fact raised in the Department's memorandum. Reasonable extensions of time for the filing of memoranda may be granted upon written request from either party. The Board will transmit a copy of any memorandum filed to the opposing party. Both or either party to the appeal may waive the filing of memorandum.
- B.** If the last day for filing a memorandum falls on a Saturday, Sunday, or legal holiday, the memorandum may be timely filed on the following business day. A memorandum filed by mail will be considered filed on the date shown by its postmark. In the absence of other evidence, the Board will determine whether a memorandum was timely filed.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-107 renumbered and amended as Section R16-3-104, former Section R16-3-110 renumbered and amended as Section R16-3-107 effective August 27, 1980 (Supp. 80-4).

**R16-3-108. Dismissal of appeal**

- A.** Prior to the issuance of a decision by the Board, an appeal may be withdrawn at the written request of the appellant or upon the basis of a written stipulation between the appellant and the Department. The Board shall thereafter enter an order dismissing the appeal.

- B.** Whenever it is evident that the Board lacks jurisdiction of an appeal, such appeal shall be dismissed by order of the Board on its own motion or on motion filed by the Department.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Former Section R16-3-108 repealed, new Section R16-3-108 adopted effective January 7, 1977 (Supp. 77-1).  
Former Section R16-3-108 renumbered and amended as Section R16-3-105, former Section R16-3-124 renumbered and amended as Section R16-3-108 effective August 27, 1980 (Supp. 80-4).

**R16-3-109. Deferral**

The Board may defer proceedings for an indefinite period upon the filing of a written stipulation between the appellant and the Department. Proceedings may also be deferred for a reasonable period upon the request of either party or at the discretion of the Board.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-109 renumbered and amended as Section R16-3-106, former Section R16-3-114 renumbered and amended as Section R16-3-109 effective August 27, 1980 (Supp. 80-4).

**R16-3-110. Hearing; oral or waived**

- A.** After the notice of appeal and permitted memoranda are filed, the appeal shall be set for oral hearing. Written notice of the time and place of hearing will be sent to the parties at least 20 days in advance. The hearing may be postponed for good cause shown, in the Board's discretion, at the written request of either party.
- B.** Oral hearing may be waived in writing by both the appellant and the Department. If oral hearing is waived, the appeal will be deemed submitted to the Board for decision upon the basis of the notice of appeal and any memoranda filed in the matter. Either party may waive appearance at the oral hearing.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Former Section R16-3-110 repealed, new Section R16-3-110 adopted effective January 7, 1977 (Supp. 77-1).  
Former Section R16-3-110 renumbered and amended as Section R16-3-107, former Section R16-3-115 renumbered and amended as Section R16-3-110 effective August 27, 1980 (Supp. 80-4).

**R16-3-111. Hearing before single member/hearing officer**

When a member of the Board or hearing officer conducts a hearing, that individual shall make a report to the other members of the Board. The report shall include a summary of the material evidence presented at the hearing, a recommendation as to the Board's decision and the reasons in support of the recommended decision.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-111 renumbered and amended as Section R16-3-114, former Section R16-3-103 renumbered and amended as Section R16-3-111 effective August 27, 1980 (Supp. 80-4).

**R16-3-112. Place of hearing; time allowed**

Oral hearings are held in the Board's hearing room in Phoenix, Arizona. Hearings shall ordinarily be conducted between the hours of 9 A.M. and 5 P.M. and are scheduled to last for not more than one hour. If additional time is needed, this may be arranged in advance through the Clerk of the Board. Hearings may be authorized to be



held in other parts of the state subject to the approval of a majority of the Board.

#### Historical Note

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-112 repealed, former Section R16-3-104 renumbered and amended as Section R16-3-112 effective August 27, 1980 (Supp. 80-4).

#### R16-3-113. Hearing procedure

- A. The hearing will ordinarily proceed in the following manner:
1. The appellant may make an opening statement;
  2. The Department may make an opening statement or reserve its opening statement until the close of the appellant's case;
  3. The appellant will state its position and present its evidence;
  4. The Department may, if previously reserved, make an opening statement, state its position and present its evidence;
  5. Closing statements or arguments of the appellant may be made;
  6. Closing statements or arguments of the Department may be made;
  7. The appellant may reply to any statements or arguments.
- B. If the Board desires the submission of additional memoranda or information, it shall so direct the parties to comply within a reasonable period of time.
- C. Whenever, because of illness, emergency or for other reasons the Board considers that it would be in the interest of justice to order a recess or continuance, the hearing shall be recessed or continued to a specified date, time and place.

#### Historical Note

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-113 amended and former Section R16-3-123 renumbered and amended as Section R16-3-113 effective August 27, 1980 (Supp. 80-4).

#### R16-3-114. Stipulation of facts

The appellant and the Department may file a stipulation stating the facts upon which they agree, the facts which are in dispute and the reasons for the dispute. The Board may require the parties to file such a stipulation.

#### Historical Note

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-114 renumbered and amended as Section R16-3-109, former Section R16-3-111 renumbered and amended as Section R16-3-114 effective August 27, 1980 (Supp. 80-4).

#### R16-3-115. Evidence

- A. Oral evidence will be taken only on oath or affirmation.
- B. Each party may call and examine witnesses, introduce exhibits, cross-examine opposing witnesses on any matter relevant to the issues even though that matter was not covered in the direct examination, impeach any witness regardless of which party first called the witness to testify, and rebut the evidence against it. A party or its employee, agent or officer may be called by the opposing party and examined as if under cross-examination. The presiding officer at the hearing may call a party, or any other person who is present, to testify under oath or affirmation. Any member of the Board or its staff may question witnesses.

- C. Any relevant evidence, including affidavits and other forms of hearsay evidence, will be admitted if it is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs. The Board will be liberal in admitting evidence, but objections to the admission of and comments on the weaknesses of evidence will be considered in assigning weight to the evidence. The Board may deny admission of evidence which it considers irrelevant, untrustworthy or unduly repetitious.
- D. Carbon copies, photocopies or copies made by other types of similar procedures may, upon a showing of proper foundation, be admitted in evidence or substituted in place of the original documents.
- E. At the conclusion of the hearing, any exhibit may be withdrawn on written request of the party who produced the exhibit. In such case the party may be required to substitute an exact legible copy of the original thereof.

#### Historical Note

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-115 renumbered and amended as Section R16-3-110, former Sections R16-3-116 and R16-3-117 renumbered and amended as Section R16-3-115 effective August 27, 1980 (Supp. 80-4).

#### R16-3-116. Official notice

- A. The Board may take official notice as an admission of facts in the case of the following:
1. The records maintained by the Board.
  2. Tax returns filed with the Department for or on behalf of the appellant or any affiliated company together with related records on file with the Department.
  3. Any fact which may be judicially noticed by the courts of this state.
- B. The parties may, at the hearing, request permission to refute any matters thus noticed.

#### Historical Note

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-116 renumbered and amended as Section R16-3-115, former Section R16-3-118 renumbered and amended as Section R16-3-116 effective August 27, 1980 (Supp. 80-4).

#### R16-3-117. Subpoena

- A. Subpoenas for the attendance of witnesses and/or the production of books, records, documents and other evidence may, upon request by any party or at the Board's instance, be issued by the Board. Except where the subpoena is issued at the instance of the Board, a subpoena shall be served on behalf of and at the expense of the person requesting its issuance.
- B. Nothing in this regulation shall be construed to authorize the issuance of a subpoena for confidential or privileged information.

#### Historical Note

Adopted effective December 30, 1974 (Supp. 75-1).  
Former Section R16-3-117 renumbered and amended as Section R16-3-115, former Section R16-3-119 renumbered and amended as R16-3-117 effective August 27, 1980 (Supp. 80-4).

#### R16-3-118. Burden of proof

The burden of proof will be upon the appellant as to all issues of fact. In any proceeding involving the issue of whether or not the appellant has been guilty of fraud with intent to evade tax, the burden of proof will be upon the Department.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-118 renumbered and amended as Section R16-3-116, former Section R16-3-120 renumbered and amended as Section R16-3-118 effective August 27, 1980 (Supp. 80-4).

**R16-3-119. Transcripts and records**

- A. The record of hearing before the Board will be transcribed at the request of any party to the appeal. The transcript shall be prepared at the expense of the requesting party, unless otherwise provided by law. A request that the hearing be transcribed shall be made in writing to the Clerk of the Board at least five days in advance of the hearing.
- B. The records and files of the Board will not be removed from its office for use as evidence or other purposes. Certified copies of records which the Board is permitted by law to divulge will, however, be furnished.
- C. Where certified copies of papers or records are requested, a reasonable charge will be made as determined by the Board.

**Historical Note**

Adopted effective December 30, 1974 Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-119 renumbered and amended as Section R16-3-117, former Sections R16-3-121 and R16-3-122 renumbered and amended as Section R16-3-119 effective August 27, 1980 (Supp. 80-4).

**R16-3-120. Decisions and orders**

- A. A decision or order must be agreed upon by a quorum of the Board. Two members shall constitute a quorum. Any member who dissents may state the reasons for their dissent.
- B. All decisions shall be in writing and shall include findings of fact and conclusions of law, separately stated.
- C. Notice of the decision or order of the Board shall be mailed, return receipt requested, or delivered to all parties to the proceedings.
- D. Such order or decision shall be final as to a party upon the expiration of 30 days from receipt thereof. The Board shall send a copy of the return receipt from the appellant to the Department within five days of the return thereof.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-120 renumbered and amended as Section R16-3-118, former Section R16-3-125 renumbered and amended as Section R16-3-120 effective August 27, 1980 (Supp. 80-4).

**R16-3-121. Rehearing or review of decision**

- A. Procedure; grounds. A decision of the Board may be vacated and a rehearing or review of the decision granted on motion filed by the aggrieved party within 15 days from receipt of such order or decision for any of the following reasons materially affecting his rights:
  1. Irregularity in the proceedings of the Board or prevailing party, or any order or abuse of discretion, whereby the moving party was deprived of a fair hearing.
  2. Misconduct of the prevailing party.
  3. Accident or surprise which could not have been prevented by ordinary prudence.
  4. Material evidence, newly discovered, which with reasonable diligence could not have been discovered and produced at the hearing.
  5. Excessive or insufficient damages.

6. Error in admission or rejection of evidence, or other errors of law occurring at the hearing or during the appeal.
7. That the decision is the result of passion or prejudice.
8. That the decision, findings of fact, or conclusions of law is not justified by the evidence or is contrary to law.

A decision of the Board is revoked pending determination of the motion for rehearing or review of decision.

- B. Scope. On motion for a rehearing or review of a decision, the Board may open the decision, if one has been entered, take additional testimony, amend findings of fact and conclusions of law or make new findings and conclusions, and direct the entry of a new decision.
- C. Contents of motion; amendment; rulings reviewable
  1. The motion for a rehearing or review of a decision shall be in writing, shall specify generally the grounds upon which the motion is based, and may be amended at any time before it is ruled upon by the Board.
  2. Upon the general ground that the Board erred in admitting or rejecting evidence, the Board shall review all rulings during the hearing upon objections to evidence.
  3. Upon the general ground that the decision or findings of fact is not justified by the evidence, the Board shall review the sufficiency of the evidence.
- D. Time for serving affidavits. When a motion for rehearing or review of a decision is based upon affidavits, they shall be served with the motion. The opposing party has 20 days after receipt of the motion and affidavits within which to serve opposing affidavits, which period may be extended for an additional period not exceeding 20 days either by the Board for good cause shown or by the parties by written stipulation. The Board may permit reply affidavits.
- E. On initiative of the Board. Before the decision becomes final, the Board on its own initiative may order a rehearing or review of the decision for which it might have granted a rehearing or review of the decision on motion of a party. After giving the parties notice and an opportunity to be heard on the matter, the Board may grant a motion. In either case, the Board shall specify in the order the grounds for the rehearing or review.
- F. Questions to be considered at rehearing or review of decision. A rehearing or review of a decision, if granted, shall be only a rehearing or review of the question or questions with respect to which the decision is found erroneous, if separable. If a rehearing or review is ordered because the refund or assessment is excessive or insufficient and granted solely for that reason, the decision shall be set aside only in respect of the refund or assessment, and shall stand in all other respects.
- G. Specification of grounds of rehearing or review of a decision in order. No order granting a rehearing or review of a decision shall be made and entered unless the order specifies with particularity the ground or grounds on which the rehearing or review of the decision is granted.

**Historical Note**

Adopted effective December 30, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1). Former Section R16-3-121 renumbered and amended as Section R16-3-119, former Section R16-3-126 renumbered and amended as Section R16-3-121 effective August 27, 1980 (Supp. 80-4).

**R16-3-122. Renumbered****Historical Note**

Adopted effective December 24, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1).  
Renumbered and amended as Section R16-3-119 effective August 27, 1980 (Supp. 80-4).

**R16-3-123. Renumbered****Historical Note**

Adopted effective December 24, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1).  
Renumbered and amended as Section R16-3-113 effective August 27, 1980 (Supp. 80-4).

**R16-3-124. Renumbered****Historical Note**

Adopted effective December 24, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1).  
Renumbered and amended as Section R16-3-108 effective August 27, 1980 (Supp. 80-4).

**R16-3-125. Renumbered****Historical Note**

Adopted effective December 24, 1974 (Supp. 75-1).  
Amended effective January 7, 1977 (Supp. 77-1).  
Renumbered and amended as Section R16-3-120 effective August 27, 1980 (Supp. 80-4).

**R16-3-126. Renumbered****Historical Note**

Adopted effective January 7, 1977 (Supp. 77-1). Renumbered and amended as Section R16-3-121 effective August 27, 1980 (Supp. 80-4).

## TITLE 16. TAX APPEALS

## CHAPTER 4. STATE BOARD OF EQUALIZATION

(Authority: A.R.S. § 42-172.01 et seq.)

## ARTICLE 1. GENERAL PROVISIONS

## Section

- R16-4-101. Definitions
- R16-4-102. Appeal Forms and Filing Procedures
- R16-4-103. Rules of Evidence
- R16-4-104. Motions and Pleadings
- R16-4-105. Proof of Service by the Assessor or the Department
- R16-4-106. Subpoenas
- R16-4-107. On-the-record Hearing
- R16-4-108. Transcripts and Records of Proceedings
- R16-4-109. Order of Hearing Procedure
- R16-4-110. Testimony under Oath
- R16-4-111. Request for Additional Information
- R16-4-112. Withdrawals
- R16-4-113. Decisions of the Board
- Exhibit A. Petition for Review of Property Valued by the Department of Revenue
- Exhibit B. Income and Expense Statement

## ARTICLE 1. GENERAL PROVISIONS

## R16-4-101. Definitions

In this Article, unless the context otherwise requires:

1. "Appeal" means petition.
2. "Appealed property" means the property which is the subject of the appeal.
3. "Assessor" means the county assessor of the county where the property is located.
4. "Board" means the Board of Equalization, or any Board Member, hearing officer or panel thereof authorized to act on behalf of the Board pursuant to A.R.S. §§ 42-172.01 or 42-172.02.
5. "Chairman" means the Chairman of the Board of Equalization.
6. "Department" means the Department of Revenue.
7. "Hearing officer" means a person appointed by the Chairman to hear an appeal.
8. "On-the Record" means a hearing where evidence is reviewed by the Board without oral testimony.
9. Petitioner means the person or entity who qualifies to file the appeal and appear before the Board.
10. "SBOE" means Board of Equalization.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

## R16-4-102. Appeal Forms and Filing Procedures

- A. All appeals and other pleadings filed with the Board shall be typewritten or legibly written.
- B. All appeals filed with the Board shall comply with statutory requirements.
- C. All appeals filed pursuant to A.R.S. § 42-221 shall be commenced by filing a copy of the form prescribed in that section that was filed with the assessor together with a copy of the assessor's decision.
- D. All appeals filed pursuant to A.R.S. § 42-606 shall be commenced by filing a copy of the form prescribed in A.R.S. § 42-604 that was filed with the assessor.
- E. All appeals filed pursuant to A.R.S. § 42-179.03 shall be filed on the form prescribed in that section.

- F. In all appeals of property which is valued by the Department the petitioner shall submit the Board's appeal form TA-200/84 attached as Exhibit A. (TA-200/84 forms may be obtained from the State Board of Equalization.)

- G. An appeal is deemed filed either:

1. On the date the appeal is received by the Board; or
2. As of the date the appeal is postmarked by the United States Postal Service, whichever is earlier.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

## R16-4-103. Rules of Evidence

- A. To present evidence of the income approach to value for property valued by the Assessor, the petitioner shall complete and file the appropriate Income and Expense Statement on a the form DOR 82300 (Revised 7/95) attached as Exhibit C. The statement shall be filed with the SBOE and the County Assessor no later than 5 working days prior to the hearing. (DOR 82300 forms may be obtained from the Department or your local Assessor's office.)
- B. Reproductions shall be admitted in evidence or substituted in place of the original documents upon a proper showing of foundation.
- C. The rules of evidence shall not be strictly enforced and any evidence that is relevant may be allowed.
- D. To present exhibits at hearing of property valued by the Department, all parties shall first submit those exhibits to the SBOE and to the opposing party or their counsel no later than 3 working days prior to the hearing.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

## R16-4-104. Motions and Pleadings

- A. All motions or pleadings shall be served on all other parties with a proof of service.
- B. The Chairman shall determine if a motion should be heard prior to a hearing, the Chairman may designate a Board Member or hearing officer or assign a panel to hear such a motion. The panel hearing the motion need not be the same panel hearing the appeal.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

## R16-4-105. Proof of Service by the Assessor or the Department

When the Department or the Assessor is the petitioner, Proof of Service of the appeal on the respondent or his/her attorney shall be filed with the Board prior to the hearing.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

## R16-4-106. Subpoenas

- A. Upon request by any party to a proceeding before the Board, or by request of the Board, the Chairman of the Board may issue subpoenas for the attendance of witnesses, for the production of books, records, documents and other evidence as

may be required. Except where the subpoena is issued at the Board's request, a subpoena shall be served on behalf of and at the expense of the person requesting it.

- B.** Such subpoenas shall command the designated witness to appear and testify or to produce records at a specified time and place.
- C.** Subpoenas shall be served by the requesting party no later than 5 working days prior to the time specified for the production of records or witnesses.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

**R16-4-107. On-the-record Hearing**

The parties may stipulate an appeal be heard On-the-record.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

**R16-4-108. Transcripts and Records of Proceedings**

Any party may employ, at his/her own expense, a court reporter or may utilize a recording device to record the proceedings.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

**R16-4-109. Order of Hearing Procedure**

The order of hearing procedure before the Board shall be as follows:

1. Opening statements, if requested by the Board;
2. Presentation of testimony and evidence by the petitioner;
3. Presentation of testimony and evidence by the respondent;
4. Presentation of testimony and evidence by other parties to the proceeding;
5. Final arguments, if requested by the Board.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

**R16-4-110. Testimony Under Oath**

All testimony in proceedings before the Board shall be given under oath or by affirmation.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

**R16-4-111. Request for Additional Information**

The Board, or a hearing officer, may request any party to a proceeding to furnish information in their possession or control as the Board or hearing officer deems necessary.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

**R16-4-112. Withdrawal**

The Board shall allow the withdrawal of an appeal at any time prior to the conclusion of the hearing if there is no objection by a party or by the Board to the request for withdrawal. If there is an objection, the Board may in its discretion allow the withdrawal.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

**R16-4-113. Decision of the Board**

All decisions of the Board shall include:

1. The Board's docket number.
2. The Assessor's parcel identification number or roll number.
3. The Board's decisions with respect to property valuation and classification.
4. Other matters properly before the Board.

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

## State Board of Equalization

**Exhibit A. Petition for Review of Property Valued by the Arizona Department of Revenue**

Petitions must be filed on or before the fourth Monday in June or within fifteen (15) days of the date the Department mails the valuation of the property to the Petitioner, whichever date is later. A petition is deemed filed either (1) when actually received by the Board or (2) as of the date of the United States Postal Service postmark. All exhibits to be entered into the record at the time of the hearing must be exchanged between the parties and four (4) copies provided to the Board three (3) work days prior to the hearing.

Statutory time constraints require that hearings be scheduled on short notice. Therefore Petitioner should call the Board as soon as they decide to appeal so that a hearing date may be scheduled to best accommodate witness and travel requirements. Appeals by Private Car Companies are governed by A.R.S. § 42-745.01.

1) _____ <div style="display: flex; justify-content: space-between;"> <div>DATE</div> <div>PROPERTY TAX NUMBER</div> </div> <div style="display: flex; justify-content: space-between;"> <div>NAME (AS LISTED ON TAX ROLL)</div> <div>PLEASE PRINT OR TYPE</div> </div> <div style="display: flex; justify-content: space-between;"> <div>ADDRESS</div> <div>( ) TELEPHONE: PRIMARY</div> </div> <div style="display: flex; justify-content: space-between;"> <div>CITY</div> <div>STATE</div> <div>ZIP CODE</div> <div>( ) TELEPHONE: ALTERNATE</div> </div>	2) USE OF THE PROPERTY (mine, railroad, pipeline, etc.)
---	--

3) DATE OF DECISION BY THE DEPARTMENT OF REVENUE \_\_\_\_\_

4)	Full Cash Value	Limited Property Value	Personal Property Value	Legislative Class	Assessment Ratio
Petitioners Value	\$	\$	\$		
Department of Revenue Value	\$	\$	\$		

5)

Basis for this Petition: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**FILING AUTHORITY AND GENERAL INFORMATION:**

- ☐ ARS § 42-145: Annual June property valuation notification pursuant to ARS § 42-145(B) or (C).
- ☐ ARS § 42-149: Property revalued after the third Monday in June on the basis of an error, omission or defect in form.
- ☐ ARS § 42-745.01: Private car companies. Petition must be RECEIVED by the State Board by December 1. Hearings will be held Monday through Wednesday prior to December 10. Exhibits must be exchanged between parties and copies provided to the Board before noon on the Friday preceeding the hearing.

6) I HEREBY AFFIRM UNDER OATH THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT.

SIGNATURE OF OWNER OR AUTHORIZED ATTORNEY

PRINT NAME IF DIFFERENT FROM ITEM 1 ABOVE

ADDRESS IF DIFFERENT FROM ITEM 1 ABOVE

TELEPHONE

CITY

STATE

ZIP CODE

Send Top Three  
Copies To:

**STATE BOARD OF EQUALIZATION**  
**1501 W. WASHINGTON, SUITE #221**  
**PHOENIX, ARIZONA 85007**

TA 200/84

**Historical Note**

Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).

**Exhibit B. Income and Expense Statement****INCOME AND EXPENSE STATEMENT**

Pursuant to A.R.S. § 42-108, 42-221, 42-236 &amp; 42-241.01

**CONFIDENTIAL**

- The information submitted herein is confidential and may be utilized only by the valuation authorities involved in the administrative appeals process and by the Department of Revenue for statistical purposes.
- Complete the income and expense information where applicable. Please type or print.

**See reverse side for complete instructions.**

DATE \_\_\_\_\_ COUNTY \_\_\_\_\_ BOOK \_\_\_\_\_ MAP \_\_\_\_\_ PARCEL \_\_\_\_\_

IF THIS IS A MULTIPLE PARCEL APPEAL CHECK HERE ☐ AND ATTACH A LIST OF OTHER PARCELS.☐ **CHECK PROPERTY TYPE**

- ☐ APARTMENT ☐ OFFICE/SHOPPING CENTER/RETAIL ☐ MINI-STORAGE WAREHOUSE
- ☐ INDUST PARK/MFG/DIST WAREHOUSE ☐ MOBILE HOME/RV PARK ☐ HOTEL/MOTEL/RESORT
- ☐ OTHER (MULTI-PURPOSE FORM)

OWNER'S NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

TELEPHONE ( ) \_\_\_\_\_

PROPERTY ADDRESS \_\_\_\_\_

PRIOR YEAR PROPERTY TAXES\$ \_\_\_\_\_

PROVIDE THE FOLLOWING DATA IF THE PROPERTY HAS BEEN PURCHASED OR CONSTRUCTED WITHIN THE LAST 3 YEARS.

<u>MARKET DATE</u>	DATE	<u>COST DATA</u>	DATE
PURCHASE AMOUNT \$ _____	_____	LAND COST \$ _____	_____
LESS PERSONAL PROPERTY _____	_____	BLDG COST _____	_____
REAL PROPERTY AMOUNT \$ _____	_____	TOTAL COST \$ _____	_____

**MORTGAGE TERMS:**

AMOUNT \$ \_\_\_\_\_ INTEREST RATE \_\_\_\_\_ LENGTH OF MORTGAGE \_\_\_\_\_ YEARS

Explain any unusual circumstances or conditions regarding the acquisition of the property in the following space.

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**AFFIDAVIT (Pursuant to A.R.S. § 42-221)**

I, \_\_\_\_\_, hereby affirm under penalty of perjury that I have reviewed the information contained in this document and any supplemental documents attached and that it is true and correct to the best of my knowledge. The source documents used to compile the information are located at \_\_\_\_\_. The documents may be inspected by the County Assessor or the Arizona Department of Revenue in order to verify data submitted herein.

SIGNATURE OF OWNER OR REPRESENTATIVE \_\_\_\_\_

SUBSCRIBED AND SWORN BEFORE ME

THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 199\_\_\_\_\_

MY COMMISSION EXPIRES

ON \_\_\_\_\_ DAY OF \_\_\_\_\_, 199\_\_\_\_\_

State Board of Equalization

**APARTMENTS**

TOTAL NUMBER OF UNITS	=	_____	UTILITIES PAID BY:
NUMBER OF STUDIO UNITS	=	_____	<input type="checkbox"/> OWNER
NUMBER OF 1 BEDROOM UNITS	=	_____	
NUMBER OF 2BR/1BA UNITS	=	_____	<input type="checkbox"/> TENANT
NUMBER OF 2BR/2BA UNITS	=	_____	

**CURRENT RENT SCHEDULE**

UNIT TYPE	NUMBER FURN.	RENT PER MONTH	NUMBER UNFURN.	RENT PER MONTH
STUDIO	_____	_____	_____	_____
1 BEDROOM	_____	_____	_____	_____
2 BR/1BA	_____	_____	_____	_____
2 BR/2BA	_____	_____	_____	_____
3 BEDROOM	_____	_____	_____	_____
<b>TOTAL</b>	_____	_____	_____	_____

**ADDITIONAL INFORMATION/REMARKS:**

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**INCOME DATE SUMMARY: Provide latest three (3) year history.**

		Last Year	2 Years Ago	3 Years Ago
		199____	199____	199____
POTENTIAL GROSS INCOME (100% OCCUPANCY)	=	\$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS	=	- _____	_____	_____
ADJUSTED GROSS INCOME	=	_____	_____	_____
MISCELLANEOUS/OTHER INCOME	=	+ _____	_____	_____
EFFECTIVE GROSS INCOME	=	_____	_____	_____
TOTAL OF ALL EXPENSES	=	- _____	_____	_____
NET OPERATING INCOME	=	\$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information



## EXPENSE DATA

## PROVIDE 3-YEAR HISTORY

	<u>Last Year</u> 199____	<u>2 Years Ago</u> 199____	<u>3 Years Ago</u> 199____
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$_____	\$_____	\$_____
ANNUAL INSURANCE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

## EXPENSE DATA

**PROVIDE 3-YEAR HISTORY**

### 3 Years Ago

199\_\_\_\_\_

### MAJOR REPLACEMENT/REPAIRS

**TOTAL OF ALL EXPENSES =**

## SUPPLEMENTAL INFORMATION

[illegible]

**OFFICE BUILDING/SHOPPING CENTER/RETAIL STORE**

LEASABLE AREA: GROSS SQUARE FEET= \_\_\_\_\_ NET SQUARE FEET= \_\_\_\_\_

TYPE OF LEASE: NET \_\_\_\_\_ GROSS \_\_\_\_\_ MODIFIED GROSS \_\_\_\_\_

NOTE: PROVIDE ADDITIONAL LEASE INFORMATION ON THE ATTACHED TENANT LIST.**POTENTIAL CHARGES TO TENANTS:****TENANT PAYS****OWNER PAYS**

COMMON AREA MAINTENANCE

TAXES

INSURANCE

MANAGEMENT

UTILITIES

IF THERE ARE ANY ESCALATION CHARGES, SPECIFY ACCORDINGLY ON TENANT LIST PAGE.

IS SUBJECT PROPERTY OWNER OCCUPIED: ☐ YES ☐ NO ☐ PARTIAL

IF PARTIAL OWNER OCCUPIED, ENTER THE SQUARE FOOTAGE OF THE ARE OCCUPIED BY THE OWNER ON THE TENANT LIST. \_\_\_\_\_

**ADDITIONAL INFORMATION/REMARKS****INCOME DATA SUMMARY: Provide latest three (3) year history.**

		Last Year	2 Years Ago	3 Years Ago
		199____	199____	199____
POTENTIAL GROSS INCOME (100% OCCUPANCY)	=	\$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS (ACTUAL)	-	_____	_____	_____
ADJUSTED GROSS INCOME	=	_____	_____	_____
CHARGES TO TENANTS	+	_____	_____	_____
OVERAGE RENTS	+	_____	_____	_____
OTHER INCOME (SERVICE, MISC., ETC.)	+	_____	_____	_____
EFFECTIVE GROSS INCOME	=	_____	_____	_____
TOTAL OF ALL EXPENSES	-	_____	_____	_____
NET OPERATING INCOME	=	\$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information

State Board of Equalization

EXPENSE DATA

PROVIDE 3-YEAR HISTORY

Last Year  
199\_\_\_\_

2 Years Ago  
199\_\_\_\_

3 Years Ago  
199\_\_\_\_

**FIXED EXPENSES**

PROPERTY TAXES	\$_____	\$_____	\$_____
ANNUAL INSURANCE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

**VARIABLE EXPENSES**

MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

**UTILITIES**

GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

**NORMAL REPAIRS & MAINTENANCE**

BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

**OTHER EXPENSES**

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

## EXPENSE DATA

**PROVIDE 3-YEAR HISTORY**

**Last Year**

199\_\_\_\_\_

### 2 Years Ago

199\_\_\_\_\_

### 3 Years Ago

199\_\_\_\_\_

### MAJOR REPLACEMENT/REPAIRS

## INTERIOR PAINTING

## EXTERIOR PAINTING

## ROOF COVERING

HEATING &amp; COOLING

## FLOOR COVERING

ELEVATOR / ESCALATOR

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**TOTAL** =

**TOTAL OF ALL EXPENSES =**

## SUPPLEMENTAL INFORMATION

82300-2 (7/94)

3 of 4

## TENANT LIST

[illegible]

**NOTE: Use additional form, if necessary.**

## MOBILE HOME/RV PARKS

<u>TYPE OF SPACE</u>	<u># OF UNITS</u>	<u>UTILITIES INCLUDED</u> <u>Y/N</u>	<u>MONTHLY RENT</u>	<u>ANNUAL RENT</u>
SINGLE WIDE	_____	_____	_____	_____
DOUBLE WIDE	_____	_____	_____	_____
TRAVEL TRAILER/RV	_____	_____	_____	_____
<b>TOTAL</b>	<b>=</b> _____	_____	_____	_____

**ADDITIONAL INFORMATION/REMARKS:**[illegible]

**INCOME DATE SUMMARY:** Provide latest three (3) year history.

		Last Year	2 Years Ago	3 Years Ago
		199____	199____	199____
POTENTIAL GROSS INCOME (100% OCCUPANCY)	=	\$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS	-	_____	_____	_____
ADJUSTED GROSS INCOME	=	_____	_____	_____
MISCELLANEOUS/OTHER INCOME	+	_____	_____	_____
EFFECTIVE GROSS INCOME	=	_____	_____	_____
TOTAL OF ALL EXPENSES	-	_____	_____	_____
NET OPERATING INCOME	=	\$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information

State Board of Equalization

EXPENSE DATA

PROVIDE 3-YEAR HISTORY

Last Year  
199\_\_\_\_

2 Years Ago  
199\_\_\_\_

3 Years Ago  
199\_\_\_\_

**FIXED EXPENSES**

PROPERTY TAXES	\$_____	\$_____	\$_____
ANNUAL INSURANCE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

**VARIABLE EXPENSES**

MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

**UTILITIES**

GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

**NORMAL REPAIRS & MAINTENANCE**

BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

**OTHER EXPENSES**

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____



## EXPENSE DATA

**PROVIDE 3-YEAR HISTORY**

**Last Year**

199\_\_\_\_\_

**2 Years Ago**

199\_\_\_\_\_

### 3 Years Ago

199\_\_\_\_\_

### MAJOR REPLACEMENT/REPAIRS

HEATING &amp; COOLING

## ROOF COVERING

## FLOOR COVERING

PAVING

**TOTAL** =

## SUPPLEMENTAL INFORMATION



## EXPENSE DATA

## PROVIDE 3-YEAR HISTORY

	<u>Last Year</u> 199____	<u>2 Years Ago</u> 199____	<u>3 Years Ago</u> 199____
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$_____	\$_____	\$_____
ANNUAL INSURANCE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

## EXPENSE DATA

**PROVIDE 3-YEAR HISTORY**

### 3 Years Ago

199\_\_\_\_\_

### MAJOR REPLACEMENT/REPAIRS

## SUPPLEMENTAL INFORMATION

[illegible]

**MINI-STORAGE WAREHOUSE**

Property Name: \_\_\_\_\_

Total Number of Units: \_\_\_\_\_

<b><u>UNIT SIZES</u></b>		<b><u>RENT PER MONTH</u></b>	<b><u>NUMBER OF UNITS</u></b>
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____
_____ ft.	x _____ ft.	\$ _____	_____

Does manager live on site? Y/N \_\_\_\_\_

**ADDITIONAL INFORMATION/REMARKS:**


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**INCOME DATE SUMMARY: Provide latest three (3) year history.**

	Last Year	2 Years Ago	3 Years Ago
	199____	199____	199____
POTENTIAL GROSS INCOME (100% OCCUPANCY)	= \$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS	= - _____	_____	_____
ADJUSTED GROSS INCOME	= _____	_____	_____
MISCELLANEOUS/OTHER INCOME	+ _____	_____	_____
EFFECTIVE GROSS INCOME	= _____	_____	_____
TOTAL OF ALL EXPENSES	= - _____	_____	_____
NET OPERATING INCOME	= \$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information

## State Board of Equalization

## EXPENSE DATA

## PROVIDE 3-YEAR HISTORY

Last Year

199\_\_\_\_

2 Years Ago

199\_\_\_\_

3 Years Ago

199\_\_\_\_

**FIXED EXPENSES**PROPERTY TAXES  
ANNUAL INSURANCE

\$\_\_\_\_\_

\$\_\_\_\_\_

\$\_\_\_\_\_

TOTAL =

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**VARIABLE EXPENSES**MANAGEMENT/AGENT FEES  
LEASING AGENT FEES  
ADVERTISING/PROMOTION  
ADMINISTRATIVE

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TOTAL =

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**UTILITIES**GAS/ELECTRIC  
WATER/SEWER  
TELEPHONE

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TOTAL =

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**NORMAL REPAIRS & MAINTENANCE**BLDG. MAINTENANCE & REPAIRS  
PARKING LOT & COMMON AREA

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TOTAL =

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SERVICE CONTRACTS  
JANITORIAL  
SUPPLIES

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

TOTAL =

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**OTHER EXPENSES**\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_

TOTAL =

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## EXPENSE DATA

**PROVIDE 3-YEAR HISTORY**

**Last Year**

199\_\_\_\_\_

### 2 Years Ago

199\_\_\_\_\_

### 3 Years Ago

199\_\_\_\_\_

### MAJOR REPLACEMENTS/REPAIRS

## ROOF COVERING

PAVING

**TOTAL** =

**TOTAL OF ALL EXPENSES =**

## SUPPLEMENTAL INFORMATION

## State Board of Equalization

**INCOME DATA FOR:**☐ **INDUSTRIAL PARK**☐ **MANUFACTURING**☐ **DISTRIBUTION WAREHOUSE**

PROPERTY NAME: \_\_\_\_\_

**FILL IN THE APPLICABLE INFORMATION FOR THE PROPERTY NAMED ABOVE:**

LEASABLE AREA: GROSS SQUARE FEET = \_\_\_\_\_ NET SQUARE FEET = \_\_\_\_\_

TYPE OF LEASE: NET \_\_\_\_\_ GROSS \_\_\_\_\_ MODIFIED GROSS \_\_\_\_\_ Other \_\_\_\_\_ (Explain Below)

PERCENTAGE OF OFFICE SPACE = \_\_\_\_\_ % OR \_\_\_\_\_ SQUARE FEET

LAND TO BUILDING RATIO = \_\_\_\_\_ PARKING RATIO = \_\_\_\_\_

**POTENTIAL CHARGES TO TENANTS:****TENANT PAYS****OWNER PAYS**

COMMON AREA MAINTENANCE

TAXES

INSURANCE

MANAGEMENT

UTILITIES

IF THERE ARE ANY ESCALATION CHARGES, SPECIFY ACCORDINGLY ON TENANT LIST PAGE.

IS SUBJECT PROPERTY OWNER OCCUPIED ☐ YES ☐ NO ☐ PARTIAL

IF PARTIAL OWNER OCCUPIED, ENTER THE SQUARE FOOTAGE OF THE AREA OCCUPIED BY THE OWNER ON THE TENANT LIST.

**ADDITIONAL INFORMATION/REMARKS:****INCOME DATE SUMMARY: Provide latest three (3) year history.**

		Last Year	2 Years Ago	3 Years Ago
		199____	199____	199____
POTENTIAL GROSS INCOME (100% OCCUPANCY)	=	\$ _____	\$ _____	\$ _____
VACANCY AND COLLECTION LOSS (ACTUAL)	-	_____	_____	_____
ADJUSTED GROSS INCOME	=	_____	_____	_____
CHARGES TO TENANTS	+	_____	_____	_____
OTHER INCOME (SERVICE, MISC., ETC.)	+	_____	_____	_____
EFFECTIVE GROSS INCOME	=	_____	_____	_____
TOTAL OF ALL EXPENSES	-	_____	_____	_____
NET OPERATING INCOME	=	\$ _____	\$ _____	\$ _____

NOTE: You may submit any additional documents to support the income and expense information



**EXPENSE DATA****PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u> 199____	<u>2 Years Ago</u> 199____	<u>3 Years Ago</u> 199____
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$_____	\$_____	\$_____
ANNUAL INSURANCE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

## EXPENSE DATA

**PROVIDE 3-YEAR HISTORY**

**Last Year**

### 2 Years Ago

### 3 Years Ago

199\_\_\_\_\_

199\_\_\_\_\_

199\_\_\_\_\_

### MAJOR REPLACEMENTS/REPAIRS

## HEATING AND COOLING

## EXTERIOR PAINTING

## ROOF COVERING

PAVING

\_\_\_\_\_

**TOTAL** =

**TOTAL OF ALL EXPENSES =**

## SUPPLEMENTAL INFORMATION

[illegible]

March 31, 1996

## State Board of Equalization

**MULTI-PURPOSE FORM**

PROPERTY NAME: \_\_\_\_\_

**FILL IN THE APPLICABLE INFORMATION FOR THE PROPERTY NAMED ABOVE:**

LEASABLE AREA: GROSS SQUARE FEET = \_\_\_\_\_ NET SQUARE FEET = \_\_\_\_\_  
 TYPE OF LEASE: NET \_\_\_\_\_ GROSS \_\_\_\_\_ MODIFIED GROSS \_\_\_\_\_ Other \_\_\_\_\_ (Explain Below)  
 PERCENTAGE OF OFFICE SPACE = \_\_\_\_\_ % OR \_\_\_\_\_ SQUARE FEET  
 LAND TO BUILDING RATIO = \_\_\_\_\_ PARKING RATIO = \_\_\_\_\_

**POTENTIAL CHARGES TO TENANTS:****TENANT PAYS****OWNER PAYS**

COMMON AREA MAINTENANCE \_\_\_\_\_

TAXES \_\_\_\_\_

INSURANCE \_\_\_\_\_

MANAGEMENT \_\_\_\_\_

UTILITIES \_\_\_\_\_

IF THERE ARE ANY ESCALATION CHARGES, SPECIFY ACCORDINGLY ON TENANT LIST PAGE.

IS SUBJECT PROPERTY OWNER OCCUPIED ☐ YES ☐ NO ☐ PARTIAL

IF PARTIAL OWNER OCCUPIED, ENTER THE SQUARE FOOTAGE OF THE AREA OCCUPIED BY THE OWNER ON THE TENANT LIST.

**ADDITIONAL INFORMATION/REMARKS:****INCOME DATE SUMMARY: Provide latest three (3) year history.**

		Last Year	2 Years Ago	3 Years Ago
		199____	199____	199____
POTENTIAL GROSS INCOME (100% OCCUPANCY)	= \$	_____	_____	_____
VACANCY AND COLLECTION LOSS (ACTUAL)	-	_____	_____	_____
ADJUSTED GROSS INCOME	=	_____	_____	_____
CHARGES TO TENANTS	+	_____	_____	_____
OTHER INCOME (SERVICE, MISC., ETC.)	+	_____	_____	_____
EFFECTIVE GROSS INCOME	=	_____	_____	_____
TOTAL OF ALL EXPENSES	-	_____	_____	_____
NET OPERATING INCOME	= \$	_____	_____	_____

NOTE: You may submit any additional documents to support the income and expense information

**EXPENSE DATA****PROVIDE 3-YEAR HISTORY**

	<u>Last Year</u> 199____	<u>2 Years Ago</u> 199____	<u>3 Years Ago</u> 199____
<b><u>FIXED EXPENSES</u></b>			
PROPERTY TAXES	\$_____	\$_____	\$_____
ANNUAL INSURANCE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>VARIABLE EXPENSES</u></b>			
MANAGEMENT/AGENT FEES	_____	_____	_____
LEASING AGENT FEES	_____	_____	_____
ADVERTISING/PROMOTION	_____	_____	_____
ADMINISTRATIVE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>UTILITIES</u></b>			
GAS/ELECTRIC	_____	_____	_____
WATER/SEWER	_____	_____	_____
TELEPHONE	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>NORMAL REPAIRS &amp; MAINTENANCE</u></b>			
BLDG. MAINTENANCE & REPAIRS	_____	_____	_____
PARKING LOT & COMMON AREA	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
SERVICE CONTRACTS	_____	_____	_____
JANITORIAL	_____	_____	_____
SUPPLIES	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____
<b><u>OTHER EXPENSES</u></b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>TOTAL =</b>	_____	_____	_____

## EXPENSE DATA

**PROVIDE 3-YEAR HISTORY**

### 3 Years Ago

199\_\_\_\_\_

### MAJOR REPLACEMENTS/REPAIRS

## HEATING AND COOLING

## INTERIOR PAINTING

## EXTERIOR PAINTING

## ROOF COVERING

## FLOOR COVERING

PAVING

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**TOTAL** =

**TOTAL OF ALL EXPENSES =**

## SUPPLEMENTAL INFORMATION

[illegible]

**NOTE: Use additional form, if necessary.**

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Emergency rule adopted effective February 1, 1996, in effect for a maximum of 180 days (Supp. 96-1).